

HOUSE JOINT RESOLUTION 24

49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009

INTRODUCED BY

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A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8 OF THE CONSTITUTION OF NEW MEXICO TO PROVIDE AN EXEMPTION FROM PROPERTY TAXATION FOR LOW-INCOME PERSONS OVER SEVENTY-FIVE YEARS OF AGE.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. It is proposed to amend Article 8 of the constitution of New Mexico by adding a new section to read:

"The legislature shall exempt from taxation the property, including the community or joint property of a husband and wife, of a low-income person of at least seventy-five years of age if the person occupies the property as that person's principal place of residence. The burden of proving eligibility for the exemption in this section is on the person claiming the exemption. Enabling legislation for this amendment shall include a provision to index the income

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underscored material = new
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1 requirements to account for inflation."

2 Section 2. The amendment proposed by this resolution
3 shall be submitted to the people for their approval or
4 rejection at the next general election or at any special
5 election prior to that date that may be called for that
6 purpose.